



**Independent Audit and Performance Commission  
Wednesday, March 4, 2020, 3:00 PM  
City Manager's Conference Room  
City Hall, 1st Floor East, 255 W Alameda St  
Tucson, Arizona 85701  
Meeting Minutes**

**1. Call to Order/Roll Call: 3:10 PM**

COMMISSION MEMBERS PRESENT: Jeff Singleton, Vice Chairperson (Mayor); Dennis Woodrich, Chairperson (Ward 1); Lydia Hunter (Ward 3); Brian Andrews (Ward 4)

A quorum was established.

COMMISSION MEMBERS ABSENT/EXCUSED: Mark Crum (Ward 2)  
Ward 6 (Vacant)

COMMISSION MEMBERS LATE: Eddie Rios (Ward 5) arrived at 3:12 p.m.

STAFF MEMBERS: Joyce Garland, Chief Financial Officer / Assistant City Manager; Liz Morales, Housing and Community Development Director; Carlos De La Torre, Environmental and General Services Department Director; Art Cuaron, Benefits and Pension Administrator; Aaron Williams, Principal Internal Auditor; Robert Kulze, Principal Internal Auditor (Ex Officio, Non-Voting)

**2. Approval of the January 8, 2020 IAPC Meeting Minutes**

It was moved by Commissioner Andrews, duly seconded and carried by a voice vote of 4 to 0, to approve the minutes as memorializing what was discussed at the meeting on January 8th. Commissioner Rios was not present for the vote.

**3. Overview of the Section 8 Housing Program**

Housing and Community Development Director Liz Morales presented information to the commission about the Section 8 Housing Programs and fielded and answered questions. Topics of discussion included: types of housing; types of voucher programs; housing budget; utilization rate; efforts to reduce time on the waiting list; efforts to secure affordable housing units; goals for improving performance. No action was taken.

**4. Overview of the Medical Self-Insurance Trust Fund**

Benefits and Pension Administrator Art Cuaron presented information about the City's Medical Self-Insurance Trust Fund and fielded and answered questions. Topics included: an overview of the trust fund; the Health Benefits Trust Board; how the trust works; and preliminary financial information. No action was taken.

**5. Discussion of a Request for an Audit of the City's Code Enforcement Division**

Commission Chairperson Dennis Woodrich introduced this item for discussion. Chief Financial Officer / Assistant City Manager Joyce Garland provided background information about the request she had submitted to the IAPC via memorandum on behalf of Council Member Paul Durham. Ms. Garland introduced Environmental and General Services Director Carlos De La Torre. Mr. De La Torre provided an overview of the Code Enforcement program and fielded and answered questions. It was moved by Commissioner Rios, duly seconded and carried by a voice vote of 5 to 0, to delay a performance audit at this time until further research can be done as to the type of resources and staff that would be available.

**6. Staff Update**

Chief Financial Officer / Assistant City Manager Joyce Garland provided an update to the commission and fielded and answered questions.

- a. Comprehensive Annual Financial Report (CAFR): The CAFR is still not completed; however, the financial statements have been provided to the external auditors. Ms. Garland has been keeping the City's rating agencies informed about progress and also about the difficulties with Housing and Community Development. The City's financial position remains strong.
- b. Housing and Community Development: A finance manager and principal accountant have been hired; however, staff turnover remains an issue. In the interim, Principal Internal Auditor Aaron Williams has been very helpful during the entire process.
- c. FY 2021 Budget Process: The Mayor identified strategic goals at January's Mayor and Council Retreat. Staff has been working on creating an action plan and the budget will be set to meet those goals. This will be a long-term plan.
- d. Coronavirus: There will be a discussion item at the next Mayor and Council meeting. The City Manager sent out a communication to staff with information about what to look for and what to do. The City has been in communication with the Pima County Health Department on an on-going basis. The City has contingency plans that can be put into effect, if needed.
- e. Business Services Director Recruitment: Interview panels will be held March 9 and 10.

No action was taken.

(Commissioner Hunter departed at 4:27 p.m. A quorum was maintained.)

**7. IAPC Purchase Card (pCard) Subcommittee Update**

Subcommittee Chairperson Dennis Woodrich provided an update to the commission and fielded and answered questions. The subcommittee is in the process of writing its draft report for review by the full commission at a future meeting. No action was taken.

**8. Call to the Audience**

No one spoke.

**9. Future Agenda Items**

- Discussion of a Request for an Audit of the City's Code Enforcement Division
- Review of the City's Contract with SMG
- Review of the City's Financial Policies
- Overview of the FY 2021 Budget Process
- Report from the Purchase Card Subcommittee
- FY 2020 Internal Audit Plan – Third Quarter Update

**10. Adjournment – 4:41 PM**

The next regularly scheduled meeting of the IAPC will be held on Wednesday, April 1, 2020, at 3:00 p.m. in the City Manager's Conference Room, City Hall, 1<sup>st</sup> Floor East, 255 West Alameda, Tucson, Arizona.

NOTE: It is the intent of these meeting minutes to get to the general meaning of the discussion, summarize what happened, and record official actions. The minutes are not intended to be a verbatim transcription of all that was said.